Overall Certificate

For Financial Statements

Section 347 (2)(b), Companies Act 2014

Company Name: Performance Coaching and Training Europe Limited

Company Number: 519568

Financial Year: 1 October 2024 to 30 September 2025

CERTIFICATE:

We hereby certify that all financial statement documents which are required under Part 6 of the Companies Act 2014 to be annexed to this annual return, have been so annexed, and that they are true copies of the originals, or information extracted from the originals, laid or to be laid before the relevant general meeting, or presented to the member(s).

Hugh R McCann
Director

15 December 2025

Hugh McCann
Secretary

15 December 2025

Company Number: 519568

Performance Coaching and Training Europe Limited

Abridged Unaudited Financial Statements

for the financial year ended 30 September 2025

Performance Coaching and Training Europe Limited
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Performance Coaching and Training Europe Limited
DIRECTORS AND OTHER INFORMATION

Directors	Hugh McCann Hugh R McCann
Company Secretary	Hugh McCann
Company Number	519568
Registered Office and Business Address	Myrtle Lodge Stud Farm Ballyflanigan Kilbride Co Wicklow Ireland
Accountants	Grant Reddy Fitzgerald Limited Certified Public Accountants E6 Calmount Business Park Calmount Avenue Dublin 12 D12 C9C2 Ireland
Bankers	AIB 40/41 Westmoreland Street Dublin 2

Performance Coaching and Training Europe Limited
BALANCE SHEET
as at 30 September 2025

	Notes	2025 €	2024 €
Fixed Assets			
Investments	3	555,500	555,500
Current Assets			
Debtors	4	2	2
Cash at bank and in hand		92	92
		94	94
Net Current Assets		94	94
Total Assets less Current Liabilities		555,594	555,594
Capital and Reserves			
Called up share capital presented as equity		2	2
Retained earnings	5	555,592	555,592
Shareholders' Funds		555,594	555,594

We as Directors of Performance Coaching and Training Europe Limited, state that -
(a) the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014,

(b) the company is availing itself of the exemption on the grounds that the conditions specified in section 359 are satisfied,

(c) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2),

(d) we acknowledge the company's obligations under the Companies Act 2014, to keep adequate accounting records and prepare financial statements which give a true and fair view of the assets, liabilities and financial position of the company at the end of its financial year and of its profit or loss for such a financial year and to otherwise comply with the provisions of the Companies Act 2014 relating to financial statements so far as they are applicable to the company,

(e) the company has relied on the specified exemption contained in section 352 Companies Act 2014. The company has done so on the grounds that the company is entitled to the benefit of that exemption as a small company and the abridged financial statements have been properly prepared in accordance with section 353 Companies Act 2014 and the micro companies' regime.

Approved by the board on 15 December 2025 and signed on its behalf by:

Hugh McCann
Director

Hugh R McCann
Director

1. General Information

Performance Coaching and Training Europe Limited is a company limited by shares incorporated in Ireland. Myrtle Lodge Stud Farm, Ballyflanigan, Kilbride, Co Wicklow, Ireland is the registered office, which is also the principal place of business of the company. . The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. Summary of Significant Accounting Policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Statement of compliance
The financial statements of the company for the year ended 30 September 2025 have been prepared on the going concern basis and in accordance with FRS 105 "The Financial Reporting Standard for Micro-Entities applicable in the UK and Republic of Ireland" (FRS 105).

Basis of preparation
The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

Accounting Convention
The financial statements are prepared under the historical cost convention.

Investments
Investments held as fixed assets are stated at cost less provision for any permanent diminution in value. Income from other investments together with any related withholding tax is recognised in the Profit and Loss Account in the year in which it is receivable.

Taxation
Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

Ordinary share capital
The ordinary share capital of the company is presented as equity.

3. Investments

	Other unlisted investments	Total
Investments	**€**	**€**
Cost		
At 30 September 2025	555,500	555,500
Net book value		
At 30 September 2025	**555,500**	**555,500**
At 30 September 2024	555,500	555,500

QB International Consultants Limited is a subsidiary of Performance Coaching and Training Europe Limited and Performance Coaching and Training Europe Limited owns 100% of the ordinary share capital of QB International Consultants Limited.

continued

4. Debtors

	2025	2024
	€	€
Prepayments	**2**	2

5. Profit and loss account

	2025	2024
	€	€
At 1 October 2024	**555,592**	555,629
Profit/(loss) for the financial year	**-**	(37)
At 30 September 2025	**555,592**	555,592

6. Capital commitments

The company had no material capital commitments at the financial year-ended 30 September 2025.

7. Post-Balance Sheet Events

There have been no significant events affecting the company since the financial year-end.

8. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 15 December 2025.